



Isle of Man
Government

The Coronavirus Recovery Scheme

Appendix 1 - Business Premises Ventilation Grant

(Coronavirus Business Support Scheme 2020)

Guidance

ISSUED BY THE DEPARTMENT FOR ENTERPRISE

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Introduction and background

The Business Premises Ventilation Grant has been introduced as an appendix under the Coronavirus Recovery Scheme (CRS) to support customer facing businesses with the costs of improving the ventilation in their business premises.

The Department recognises that the Coronavirus pandemic has had a significant negative effect on many local businesses, including reduced customer confidence in public spaces. It is hoped that the support provided under this appendix will help eligible businesses to improve the ventilation in their premises as a measure to help combat the potential spread of coronavirus in the community and in turn increase customer confidence.

Support is open to customer facing businesses in a wide range of sectors other than those excluded, details of which can be found on page 10.

The assistance under this package of support is available until 31st March 2022.

The Department for Enterprise's Coronavirus Recovery Scheme is made under the Coronavirus Business Support Scheme 2020 ("the Scheme"). The Coronavirus Recovery Scheme came into force on 26th December 2020 to replace Appendices 9 and 10 of the Financial Assistance Scheme.

The Tynwald Scheme can be found at

https://legislation.gov.im/cms/images/LEGISLATION/SUBORDINATE/2020/2020-0156/CoronavirusBusinessSupportScheme2020_8.pdf

The Scheme is made by the Department for Enterprise with the concurrence of Treasury under the Financial Provisions and Currency Act 2011, a copy of which can be found at

https://legislation.gov.im/cms/images/LEGISLATION/PRINCIPAL/2011/2011-0021/FinancialProvisionsandCurrencyAct2011_2.pdf

Disclaimer

The Department provides other forms of grants and assistance, details of which can be found at www.iomdfenterprise.im/financial-support

For further advice and guidance regarding the Department's grants and assistance schemes and the criteria for eligibility, including for this Scheme, potential applicants are encouraged to complete the online enquiry form hosted at www.gov.im/businessenquiries

Please note that providing false, incomplete or misleading information in connection with an application under this Scheme is an offence. The maximum penalty is a fine of level 5 on the standard scale and/or six months in custody.

The information contained in this document is intended to be general in scope and should not be relied upon as advice.

Any offer of a grant is subject to the Department's discretion.

The Department may amend this guidance from time to time. While every effort has been made to ensure that the content is correct and up-to-date at the time of publication, the Department does not accept any responsibility, legal or otherwise, resulting from any errors or omissions and shall not be liable for any losses or damage that anyone may suffer as a result of relying on the information contained herein.

1. Coronavirus Recovery Scheme Appendix 1 - Business Premises Ventilation Grant

1.1 Purpose and scope

The purpose of the Appendix is to provide financial assistance in the form of a grant payment to those applicants that meet the eligibility criteria ([please refer to 1.3](#)), to support the costs of improving ventilation within customer facing business premises.

Only eligible costs incurred from 17th January 2021 will be eligible for grant assistance.

Funding towards expenditure related to improving ventilation is capped at a maximum grant of £5,000 per business.

1.2 Eligible Expenditure

The Department will refund up to 50% of the approved expenditure in the areas identified below and up to 75% for Co2 monitors, up to a maximum of £5,000 per business:

- Purchase and installation of standalone CO2 monitors for single spaces (up to 75% grant);
- Purchase and installation of networked CO2 monitors for multiple spaces (up to 75% grant);
- Purchase and installation of air/filters/purifiers;
- Purchase and installation of window contact sensors;
- Window servicing (including assessment of needs and costs of scaffolding, if required);
- Purchase and installing of airbricks (including assessment of needs and cost of scaffolding, if required);
- Purchase and installing of vents (including assessment of needs and costs of scaffolding, if required);
- Unblocking windows/small repairs/enhancements (including the purchase of any related products);
- Purchase and installation of small mechanical vent - extractor fan (including assessment of needs and costs of scaffolding, if required);
- Purchase and installation of monitoring equipment (including monitoring for large mechanical ventilation systems);
- Purchasing and fitting automatic openers for ceiling windows;
- Undercutting/raising non fire doors;
- Independent Health & Safety Report with a recommendation on the ventilation works (this report cannot be issued by any company selling, installing or affiliated with the ventilation system or the works carried out);*
- Any other reasonable costs as agreed by the Department on a case by case basis.

*The Department will fund 100% of the cost associated with obtaining an independent Health & Safety report up to a maximum of £500.

Although an independent health and safety assessment is not compulsory, the Department would encourage businesses to ensure any ventilation works and ventilation systems purchased and installed are suitable and effective for the space in which they will be used.

Note:

- All goods and services must be purchased from Isle of Man incorporated businesses and the applicant must provide invoicing to this effect.
- In the case of any construction work, the applicant should undertake, wherever practical, to seek quotes from Construction Isle of Man (CIOM) accredited professionals for the work involved (details can be obtained from Construction Isle of Man, Eagle Lab, Queen Victoria House, Victoria Street, Douglas, Isle of Man, IM1 2LF - Telephone (01624) 660188 or email: info@constructioniom.im).

- A Fast Track application and payment process is available for applications where the total expenditure is under £2,000. Please see Section 1.4 - Application process on pages 7-8 for further details.
- Only one application per business will usually be allowed.

1.3 Eligibility

a) Eligible businesses

Businesses must meet the criteria for eligible businesses as set out in the Schedule to the Coronavirus Business Support Scheme 2020 which is excerpted below:

“1 Interpretation

(1) In this Schedule –

“the Act” means the Control of Employment Act 2014;

“based in the Island” means a significant number of a business’s transactions are or will be conducted from premises in the Island;

“contract of employment” means a contract of service or apprenticeship, whether express or implied, and (if it is express) whether oral or in writing;

“Isle of Man staff” means a person resident in the Island who –

- (a) is an Isle of Man worker within the meaning of the Act;
- (b) holds a valid Isle of Man work permit under the Act (including a permit under section 8A (cohabiting partner of IOM worker) or 9 (spouse etc. partner of permit holder or exempt person); or
- (c) is exempt from the Act by virtue of section 7(1), (4) or (5)(a) of the Act (exemptions) (other than persons who are exempt by virtue of section 7(5)(b) or paragraph 8 of Part 1 of Schedule 1 to the Act (temporary etc. employments)).

(2) In this Schedule a person is “involved in controlling the business” if -

- (a) in the case of a business carried on by a company, the person is, or acts as, a director or secretary of the company;
- (b) in the case of a business carried on by a partnership, the person is a partner; or
- (c) in the case of a business carried on by a sole trader, the person is that trader.

2 Criteria for eligible businesses

(1) An eligible business is one that meets the criteria in sub-paragraphs (2) to (9).

(2) The business must employ at least one member of Isle of Man staff under a contract of employment (other than a person involved in controlling the business).

But this sub-paragraph does not apply to a business which is –

- (a) expected to have a turnover of less than £100,000 within the first 12 months of trading; or
- (b) within the first 18 months of trading and had a turnover of less than £100,000 in the 12 months immediately before the date of application.

(3) The business is or will be based in the Island.

(4) The business can be conducted lawfully in the Island.

(5) The conduct of the business –

- (a) is not or would not be detrimental to the environment of the Isle of Man; and
 - (b) will not or would not be likely to bring the Department into disrepute.
- (6) No person involved in controlling the business is disqualified from holding appointment as a director or a company secretary either in or outside the Island at the time of application.
- (7) No person involved in controlling the business may be the subject of outstanding executions in the Island at the time of application.
- (8) Each person involved in controlling the business must –
- (a) declare to the Department whether or not, at the time of application, the business is in compliance with the law in relation to –
 - (i) income tax;
 - (ii) national insurance;
 - (iii) value added tax;
 - (iv) any other taxes or duties payable in the Island;
 - (v) health and safety;
 - (vi) planning;
 - (vii) employment; and
 - (viii) immigration or work permits;
 - (b) disclose any instances of non-compliance with the law in relation to any matter listed in paragraph (a) occurring in the period of one year ending with the date of application; and
 - (c) disclose the disclosable beneficial owners of the business at the time of application to the Department.
- (9) Each person involved in controlling the business must disclose to the Department any criminal convictions of his or hers at the time of application.

For this purpose –

- (a) it is immaterial where the offence was committed or the conviction was imposed;
 - (b) disregard offences which are spent for the purposes of the Rehabilitation of Offenders Act 2001 (or would be had the convictions occurred in the Island);
 - (c) disregard motoring offences; and
 - (d) disregard offences which –
 - (i) are not punishable with custody; or
 - (ii) would not be so punishable if committed in the Island.
- (10) In subparagraph 8(c) -
- (a) “**beneficial owner**” means a natural person who ultimately owns or controls a business to which these Regulations apply, in whole or part, through direct or indirect ownership or control of shares or voting rights or other ownership interest in that business, or who exercises control via other means, and “beneficial ownership” is to be construed accordingly; and
 - (b) “**disclosable beneficial owner**” means a beneficial owner, or class of beneficial owners, who owns or controls more than 10% of the beneficial ownership of a legal entity to which these Regulations apply.
- (11) For the purposes of subparagraph 8(c) -
- (a) if 2 or more natural persons each own or control an interest in a business to which these Regulations apply, each of them is treated as owning or controlling that interest;

- (b) beneficial ownership may be traced through any number of persons or arrangements of any description; and
- (c) in respect of a class of beneficial owners of such a size that it is not reasonably practicable to identify each beneficial owner, the details to be disclosed must identify and describe the class of persons who are beneficial owners.”

b) Eligible sectors

Applications for assistance towards improving business premises ventilation may be considered from eligible local customer facing businesses in all sectors excluding the following:

- The finance sector including but not restricted to:
 - Banking
 - Insurance
 - fund industry including managers and administrators
 - accountancy services, except for those businesses with 25 employees or less where the majority of their clients are in the Isle of Man
 - trust and corporate service providers
 - other financial services
- Legal services, except where at least 30% of the income of the provider of those services is derived from either or a combination of conveyancing and legal aid related work.
- IT; information technology and digital
- E-gaming etc., except for those businesses with less than 20 employees whose business generates at least 50 percent of its revenue from Sportsbook income (sports betting, rather than Casino).
- Space and utilities (including gas and telecoms).
- Public administration
- Any retailer that is liable to pay or will be liable to pay income tax at a 10% rate under the large retailers’ tax for the 2018/19 income tax year.
- Any business that receives a significant amount of its income from Isle of Man Government in any way and including payments for underwritten events.
- Any constituent entity of a MNE group under the Income Tax (Country-by-Country Reporting) Regulations 20173 (total consolidated group revenue of 750 million Euro or more)

Any business in the above sectors that can prove to the satisfaction of the Chief Executive of the Department for Enterprise that it has and continues to be financially impacted and is unable to meet eligible business overheads as a direct result of the restrictions imposed due to COVID-19 may request special consideration.

Requests for special consideration must be made in writing stating the reasons why such an exception should be made and provide any evidence, as requested by the Department, to support the request. Such requests will be considered at the Department’s discretion on a case by case basis, based on their individual merits.

1.4 Application Process

All applicants are encouraged to carefully review their eligibility status before submitting the application form. Potential applicants who are unsure of their eligibility, may contact the Department by telephone on 687333 or by completing the brief online enquiry form which can be found at www.gov.im/businessenquiries

Information to be supplied

All applicants must provide: -

- A fully completed and signed application form including:
 - Details of the business
 - Answers to all eligibility questions
 - Details of assistance sought
 - A declaration that the business is not in immediate danger of closing

- Acknowledgement of the Department's standard declarations.

Along with the application form the following should be supplied:

- Fast Track applications where the gross expenditure is under £2,000
 - A short executive summary of the business;
 - Details of the expenditure being claimed for.
- Applications where the gross expenditure is over £2,000
 - A short executive summary of the business;
 - Details of the expenditure being claimed for;
 - Details of how the planned ventilation works being carried out are suitable for the space.

The Department reserves the right to ask for any additional information.

Assessment criteria

The Department will assess each application based on the following criteria: -

- Full completion of the application form and information provided
- Any additional information subsequently provided
- Eligibility in line with the criteria

Approval process

Once the Department has determined eligibility, the Department reserves the right to confirm the applicant's standing as regards to Income Tax, National Insurance and VAT with Treasury.

All applications for financial assistance must be approved by a person designated by the Department.

If approved, the applicant will be informed and provided with a payment claim form.

Claims and Payment

The applicant should respond to any offer indicating whether they wish to take up the offer or not. If no response is received within 21 days then the offer will be deemed withdrawn.

The payment will be made on receipt of the following information:

- A completed payment claim form
- Copies of paid invoice/s from Isle of Man incorporated businesses
- Copy of the independent Health and Safety report, if applicable

Invoices and evidence of the payment of such and the equipment for which assistance has been claimed should be maintained and available for the Department's inspection whilst the business remains within the terms and conditions of the assistance.

The Department will authorise the payment to be made. All payments will usually be made into the applicant's business bank account approximately 5 days later.

Declined applications

The Department will notify ineligible or rejected applicants via email stating the reasons for the refusal and where appropriate, provide information as to the manner in which a defective application may be rectified.

A request for a review of a decision must be made in writing within one month of the date of notification of that decision.

The applicant must clearly and concisely state the reasons for the review and provide any additional supporting information.

The Department must appoint a review officer of the Department (other than an officer involved in the original decision) to adjudicate on the review. The review officer's adjudication will be final.

1.5 Review of decisions

If an applicant has been refused and wishes to request a review of the decision, the applicant must clearly and concisely state the reasons for the decline, the reasons for the review, any measures undertaken to resolve the issue and provide any additional supporting information.

The Department must appoint an officer of the Department (other than an officer involved in the original decision) to adjudicate on the review. The review officer's adjudication will be final.

The reviewing officer will then consider whether the correct decision has been made in relation to the Tynwald Scheme and the Scheme's guidelines etc. and cannot take into account hardship and personal circumstances etc.

The reviewing officer does not have the authority to make exceptional one-off decisions which do not comply with the Scheme's legislative framework.

A request for a review of a decision must be made in writing within one month of the date of notification of that decision.

An application may only be reviewed once.

Review requests should be either emailed to enterprisesupport@gov.im or sent to:

The Enterprise Support Team Manager,
Department for Enterprise,
St Georges Court,
Upper Church Street,
Douglas,
Isle of Man
IM1 1EX

1.6 Public disclosure

Applicants should also be aware that both parliamentary and freedom of information questions may be asked about particular applications or applicants. The Department will answer all parliamentary questions and freedom of information requests in accordance with the Freedom of Information Act 2015 and the Data Protection Act 2018.